

Exhibit 27

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
BROWNSVILLE DIVISION**

STATE OF TEXAS, et al.,)	
)	
Plaintiffs,)	
)	
v.)	Civil Action No.
)	
UNITED STATES OF AMERICA, et al.,)	
)	
Defendants)	

DECLARATION OF LEONARDO R. LOPEZ

My name is Leonardo R. Lopez, and I am over the age of 18 and fully competent in all respects to make this declaration. I have personal knowledge and expertise of the matters herein stated.

1. I am the Associate Commissioner for School Finance/Chief School Finance Officer at the Texas Education Agency ("TEA"). I have worked for TEA in this capacity since June 2016, having previously served as the Executive Director of Finance for the Austin Independent School District ("AISD") for four years. Prior to my time at AISD, I served for ten years in a variety of roles for TEA, including six years as the Foundation School Program Operations Manager for the TEA's State Funding Division.

2. In my current position, I oversee TEA's school finance operations, including the administration of the Foundation School Program and analysis and

processing of financial data. My responsibilities also include representing TEA in legislative hearings and school finance-related litigation.

3. TEA estimates that the average funding entitlement for 2018 will be \$8,110 per student in attendance for an entire school year. If a student qualifies for the additional Bilingual and Compensatory Education weighted funding (for which most, if not all, UAC presumably would qualify), it would cost the State \$9,841 to educate each student in attendance for the entire school year. Assuming additional Bilingual and Compensatory Education weighted funding, comparable student costs for fiscal year 2019 would be \$9,826.

4. TEA has not received any information directly from the federal government regarding the precise number of unaccompanied children ("UAC") in Texas. However, I am aware that data from the U.S. Health and Human Services ("HHS") Office of Refugee Resettlement indicates that 3,272 UAC were released to sponsors during the 12-month period covering October 2014 through September 2015; 6,550 UAC were released to sponsors during the 12-month period covering October 2015 through September 2016; and 5,374 UAC were released to sponsors during the 12-month period covering October 2016 through September 2017. If each of these children is educated in the Texas public school system and qualifies for Bilingual and Compensatory Education weighted funding (such that the State's annual cost to educate each student for fiscal years 2016, 2017, and 2018 would be roughly \$9,573, \$9,639, and \$9,841, respectively), the annual costs to educate these groups of children

for fiscal years 2016, 2017, and 2018 would be approximately \$31.32 million, \$63.13 million, and \$52.89 million, respectively.

5. Additionally, if the same number of UAC are released to sponsors during the 12-month period covering October 2017 through September 2018 as were released during the 12-month period covering October 2016 through September 2017, and if each of these children is educated in the Texas public school system and qualifies for Bilingual and Compensatory Education weighted funding (such that the State's annual cost to educate each student for fiscal year 2019 would be roughly \$9,826), the State's annual cost to educate this group of children for fiscal year 2019 would be approximately \$52.81 million. Currently, all the costs of educating these students would be borne by the State.

6. School formula funding is comprised of state and local funds. The state funding is initially based on projections made by each school district at the end of the previous biennium. Districts often experience increases in their student enrollment from year to year, and the State plans for an increase of approximately 70,000 students in enrollment growth across Texas each year.

7. The Foundation School Program, which serves as the primary funding mechanism for providing state aid to public schools in Texas, currently has a deficit of funds that is expected to continue in fiscal year 2018 (September 2017 – August 2018). As of February 2018, this estimated deficit was \$143.4 million, and the State cannot accommodate any additional UAC without adding to this deficit. Therefore, any Foundation School Program funds that are utilized to cover the State's costs of

providing public education to UAC in Texas would not otherwise be spent and instead would be used to reduce the deficit.

8. Based on my knowledge and expertise regarding school finance issues impacting the State of Texas, I anticipate that the total costs to the State of providing public education to UAC will rise in the future to the extent that the number of UAC enrolled in the State's public school system increases.

9. All of the facts and information contained within this declaration are within my personal knowledge and are true and correct.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 20th day of April, 2018.




LEONARDO R. LOPEZ